Amendments to the Abstract:

Please replace the Abstract with the following amended Abstract:

A ~~variable-rate compressed~~ <u>variable-rate</u> voice ~~signal domain~~ transcoder that transcodes a bitstream representing frames of data encoded according to a first ~~voice~~ compression standard to a bitstream representing frames of data according to a second ~~voice~~ compression standard; the second ~~voice~~ compression standard defines a variable-rate voice codec. The method includes unquantizing a bitstream into a first set of parameters compatible with [[a]] <u>the</u> first compression standard. The first set of parameters in addition to external control commands are then used to determine [[the]] <u>a</u> frame class and <u>a</u> rate for the second compression standard. Next, the first set of parameters are transformed into a second set of parameters compatible with [[a]] <u>the</u> second compression standard according to the frame-classification and rate determination decision ~~without converting the first set of parameters to an analog or digital voice waveform representation. The transformation approaches can be varied and further optimized based on the characteristics of the pair of first compression standard and the second compression standard.~~ Lastly, the second set of parameters is packed into a bitstream compatible with the second compression standard.